



U.S. Department of Commerce
BUREAU OF THE CENSUS

GT78 No. 4

Issued April 1979

October—December 1978

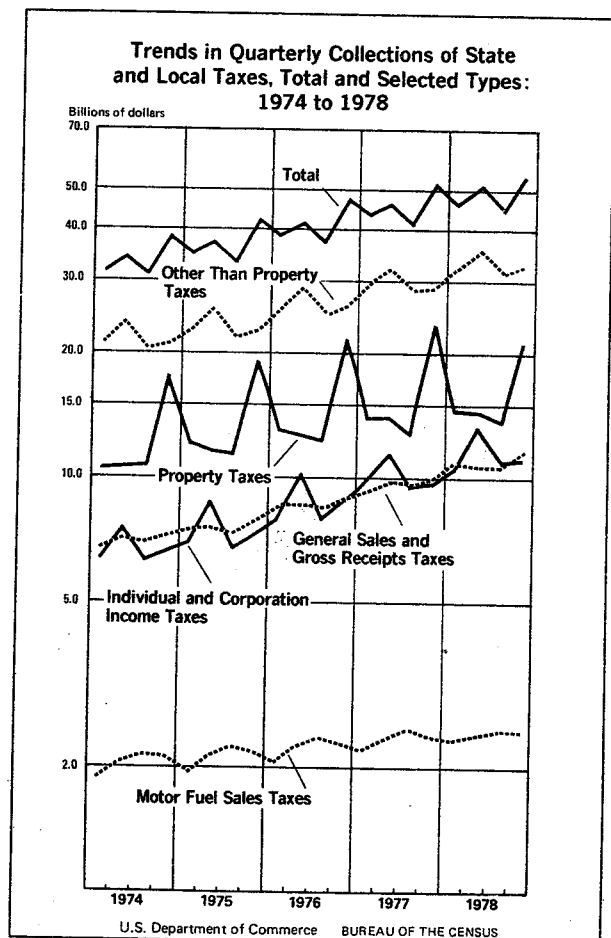
Taxes collected by State and local governments in the United States totaled \$198.3 billion during the 12 months ended with December 1978. This was an increase in total taxes of \$15.5 billion, or 8.5 percent, in comparison with the year ending with December 1977. State taxes rose \$13.1 billion (12.4 percent) in this period and locally imposed taxes were up \$2.4 billion (3.2 percent). Following is a summary by type of tax:

the fourth quarter have decreased in relation to the corresponding prior year quarter since these data were first collected in 1962. Table 1 shows amounts for the current quarter and prior quarters since 1973, trends also reflected in the accompanying chart.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous

Type of tax	Amount (in millions of dollars) 12 months ended with December		Per cent increase
	1978	1977	
Total.....	198,316	182,772	8.5
Property.....	64,994	64,164	1.3
Other than property.....	133,322	118,608	12.4
General sales and gross receipts.....	44,296	38,740	14.3
Motor fuel sales.....	9,780	9,365	4.4
Tobacco product sales..	3,780	3,684	2.6
Alcoholic beverage sales.....	2,464	2,309	6.7
Individual income.....	35,505	30,852	15.1
Corporation net income..	11,150	9,709	14.8
Motor vehicle and operators' licenses...	5,355	4,961	7.9
All other.....	20,992	18,988	10.6

During the fourth quarter of calendar 1978 collections of State and local taxes amounted to \$53.9 billion. As compared with the corresponding quarter of 1977, this is a rise of \$1.4 billion, or 2.6 percent. These data reflect the impact of Proposition 13 in California and similar trends in other States, which have resulted in limits on property tax assessments and collections. The property tax collections for the October-December 1978 period were less than those in the same quarter in 1976, the first time that the property tax collections in



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factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1978 and State Government Finances in 1977. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 6 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1978 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other	
QUARTERS													
1978:													
4th quarter.....	53,870	28,792	25,078	21,374	11,523	2,511	942	634	9,089	2,146	1,022	4,629	
3d quarter.....	45,858	28,376	17,482	13,975	10,893	2,574	948	614	8,748	2,180	1,066	4,860	
2d quarter.....	51,241	33,297	17,944	14,776	10,896	2,418	991	630	9,798	3,837	1,513	6,382	
1st quarter.....	47,347	28,767	18,580	14,869	10,984	2,277	899	586	7,870	2,987	1,754	5,121	
1977:													
4th quarter.....	52,512	26,640	26,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,237	
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286	
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716	
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749	
1976:													
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773	
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819	
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277	
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072	
1975:													
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282	
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285	
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704	
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536	
1974:													
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934	
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938	
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506	
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096	
1973:													
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324	
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270	
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,637	
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951	
12 MONTHS ENDING													
December 1978.....	198,316	119,232	79,084	64,994	44,296	9,780	3,780	2,464	35,505	11,150	5,355	20,992	
September 1978.....	196,958	116,080	80,878	67,294	42,698	9,673	3,763	2,431	34,309	10,827	5,263	20,600	
June 1978.....	192,269	112,950	79,319	66,006	41,458	9,544	3,770	2,394	33,211	10,711	5,149	20,026	
March 1978.....	186,935	108,843	78,092	65,185	40,219	9,467	3,724	2,359	31,435	10,146	5,040	19,360	
December 1977.....	182,772	106,111	76,661	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,988	
September 1977.....	177,934	103,433	74,501	62,262	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524	
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057	
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618	
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941	
September 1976.....	159,558	91,658	67,900	57,267	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450	
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916	
March 1976.....	150,940	85,498	65,442	55,164	31,123	8,546	3,549	2,176	23,593	7,031	4,412	15,243	
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807	
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459	
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112	
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914	
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474	
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,064	20,151	5,964	4,095	12,864	
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196	
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527	
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382	
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,225	
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,206	3,812	11,135	
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947	

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1976-77. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

²See text.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1978 and Prior Period

(Dollar amounts in millions)

Area	Area population, 1976 ¹	Collections, 12 months ended December			Area	Area population, 1976 ¹	Collections, 12 months ended December		
		1978	1977	Percent change			1978	1977	Percent change
ALABAMA									
Jefferson County.....	652,700	60.4	73.7	² -18.1	Polk County.....	300,900	112.8	108.0	4.4
Mobile County.....	347,100	28.7	26.8	7.1	KANSAS				
ARIZONA									
Maricopa County.....	1,243,200	356.3	381.2	-6.5	Sedgwick County.....	351,200	114.6	110.8	3.4
Pima County.....	453,900	155.3	150.9	2.9	KENTUCKY				
ARKANSAS									
Pulaski County.....	319,600	56.0	51.4	8.9	Jefferson County.....	689,100	127.4	120.9	5.4
CALIFORNIA ³									
Alameda County.....	1,095,400	448.5	557.0	-19.5	LOUISIANA				
Contra Costa County.....	597,900	222.1	380.3	-41.6	East Baton Rouge Parish.....	316,300	21.2	33.0	² -35.8
Fresno County.....	462,500	160.2	195.6	-18.1	Jefferson Parish.....	407,100	35.5	41.7	² -14.9
Kern County.....	354,300	172.8	207.8	-16.9	Orleans Parish.....	562,000	50.3	55.1	⁴ -8.7
Los Angeles County.....	7,004,400	2,687.0	3,542.9	-24.2	MARYLAND				
Monterey County.....	271,500	90.5	118.5	-23.6	Anne Arundel County.....	348,800	66.7	62.5	6.7
Orange County.....	1,755,600	764.3	770.1	-0.8	Baltimore city.....	830,500	202.0	225.2	-10.3
Riverside County.....	543,000	180.2	233.9	-23.0	Baltimore County.....	645,700	159.3	160.9	-1.0
Sacramento County.....	702,800	192.2	258.1	-25.5	Montgomery County.....	577,400	254.3	259.7	-2.1
MASSACHUSETTS									
San Bernardino County.....	712,500	241.8	298.3	-19.0	Prince Georges County.....	675,500	214.6	214.0	0.3
San Diego County.....	1,623,400	464.9	612.4	-24.1	MICHIGAN				
San Francisco County.....	665,000	301.3	395.9	-23.9	Bristol County.....	464,100	185.4	171.9	7.9
San Joaquin County.....	301,800	95.0	129.5	-26.7	Essex County.....	625,200	337.5	325.7	3.6
San Mateo County.....	581,200	239.9	307.3	-21.9	Hampden County.....	460,100	188.3	183.3	2.7
Santa Barbara County.....	286,300	100.5	117.1	-14.2	Middlesex County.....	1,397,100	790.3	719.0	9.9
Santa Clara County.....	1,198,900	447.0	596.8	-25.1	Norfolk County.....	619,100	363.8	313.4	16.1
Ventura County.....	452,500	166.6	226.1	-26.3	Plymouth County.....	383,700	217.5	177.4	22.6
COLORADO									
Denver County.....	481,500	178.0	166.8	6.7	Suffolk County.....	713,600	480.4	489.9	-1.9
El Paso County.....	279,700	69.1	63.2	9.3	Worcester County.....	648,200	243.9	240.9	1.2
Jefferson County.....	324,400	107.7	103.0	4.6	MINNESOTA				
CONNECTICUT									
Fairfield County.....	801,500	437.1	395.4	10.5	Genesee County.....	445,800	163.3	162.4	0.6
Hartford County.....	819,700	383.5	360.4	6.4	Ingham County.....	268,800	98.8	96.1	2.8
New Haven County.....	763,000	313.8	306.0	2.5	Kent County.....	425,900	129.3	113.9	13.5
DELAWARE									
New Castle County.....	401,200	80.1	70.0	14.4	Macomb County.....	670,600	319.7	255.9	24.9
DISTRICT OF COLUMBIA									
Washington, D.C.....	702,000	190.6	167.3	13.9	Oakland County.....	967,100	482.1	425.0	13.4
FLORIDA									
Broward County.....	850,800	325.4	238.6	36.4	Washtenaw County.....	248,100	132.9	114.2	16.4
Dade County.....	1,466,800	454.7	483.7	-6.0	Wayne County.....	2,477,900	910.7	808.7	12.6
Duval County.....	564,600	110.0	104.3	5.5	MISSOURI				
Hillsborough County.....	581,300	130.4	117.8	10.7	Jackson County.....	617,900	153.8	126.2	21.9
Orange County.....	409,700	108.0	108.2	-0.2	St. Louis city.....	516,700	83.2	99.2	⁵ -16.1
Palm Beach County.....	470,200	181.0	197.1	-8.2	St. Louis County.....	984,700	315.1	314.4	0.2
Pinellas County.....	649,400	131.0	117.8	11.2	NEBRASKA				
Polk County.....	278,300	56.9	55.4	2.7	Douglas County.....	415,000	155.8	149.6	4.1
GEORGIA									
De Kalb County.....	453,800	119.6	121.0	-1.2	NEVADA				
Fulton County.....	571,000	253.2	246.7	2.6	Clark County.....	343,400	111.1	94.0	18.2
HAWAII									
Honolulu County.....	718,400	127.6	117.3	8.8	NEW JERSEY				
ILLINOIS									
Cook County.....	5,344,400	1,893.1	1,816.3	4.2	Bergen County.....	870,100	451.4	462.7	-2.5
Du Page County.....	558,000	282.4	241.3	17.0	Burlington County.....	352,400	134.5	118.4	13.6
Kane County.....	270,300	90.2	81.5	10.7	Camden County.....	475,300	182.9	195.3	-6.4
Lake County.....	406,000	213.9	91.6	² 133.5	Essex County.....	872,100	414.4	404.1	2.5
St. Clair County.....	284,000	48.5	46.3	4.8	Hudson County.....	572,900	244.8	233.1	5.0
Will County.....	298,900	141.8	72.6	95.3	Mercer County.....	318,700	143.6	141.0	1.8
INDIANA									
Allen County.....	286,700	74.0	72.7	1.8	Middlesex County.....	592,700	286.3	283.4	1.0
Lake County.....	545,500	190.9	182.2	4.8	Monmouth County.....	492,800	234.9	225.5	4.2
Marion County.....	775,300	260.8	223.7	16.6	Morris County.....	394,500	231.8	227.2	2.0
IOWA									
Polk County.....	300,900	112.8	108.0	4.4	Ocean County.....	308,500	151.5	138.7	9.2
KANSAS									
Sedgwick County.....	351,200	114.6	110.8	3.4	Passaic County.....	449,000	176.0	169.0	4.1
KENTUCKY									
Jefferson County.....	689,100	127.4	120.9	5.4	Union County.....	516,300	249.2	251.2	-0.8
LOUISIANA									
East Baton Rouge Parish.....	316,300	21.2	33.0	² -35.8	NEW MEXICO				
Jefferson Parish.....	407,100	35.5	41.7	² -14.9	Bernalillo County.....	364,800	62.3	59.7	4.4
Orleans Parish.....	562,000	50.3	55.1	⁴ -8.7	NEW YORK				
MARYLAND									
Anne Arundel County.....	348,800	66.7	62.5	6.7	Albany County.....	286,300	105.4	102.0	3.3
Baltimore city.....	830,500	202.0	225.2	-10.3	Erie County.....	1,083,000	552.0	535.2	3.1
Baltimore County.....	645,700	159.3	160.9	-1.0					
Montgomery County.....	577,400	254.3	259.7	-2.1					
Prince Georges County.....	675,500	214.6	214.0	0.3					
MASSACHUSETTS									
Bristol County.....	464,100	185.4	171.9	7.9					
Essex County.....	625,200	337.5	325.7	3.6					
Hampden County.....	460,100	188.3	183.3	2.7					
Middlesex County.....	1,397,100	790.3	719.0	9.9					
Norfolk County.....	619,100	363.8	313.4	16.1					
Plymouth County.....	383,700	217.5	177.4	22.6					
Suffolk County.....	713,600	480.4	489.9	-1.9					
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Ingham County.....	268,800	98.8	96.1	2.8					
Kent County.....	425,900	129.3	113.9	13.5					
Macomb County.....	670,600	319.7	255.9	24.9					
Oakland County.....	967,100	482.1	425.0	13.4					
Washtenaw County.....	248,100	132.9	114.2	16.4					
Wayne County.....	2,477,900	910.7	808.7	12.6					
MINNESOTA									
Hennepin County.....	916,500	452.5	439.4	3.0					
Ramsey County.....	456,600	176.7	172.6	2.4					
MISSOURI									
Jackson County.....	617,900	153.8	126.2	21.9					
St. Louis city.....	516,700	83.2	99.2	⁵ -16.1					
St. Louis County.....	984,700	315.1	314.4	0.2					
NEBRASKA									
Douglas County.....	415,000	155.8	149.6	4.1					
NEVADA									
Clark County.....	343,400	111.1	94.0	18.2					
NEW JERSEY									
Bergen County.....	870,100	451.4	462.7	-2.5					
Burlington County.....	352,400	134.5	118.4	13.6					
Camden County.....	475,300	182.9	195.3	-6.4					
Essex County.....	872,100	414.4	404.1	2.5					
Hudson County.....	572,900	244.8	233.1	5.0					
Mercer County.....	318,700	143.6	141.0	1.8					
Middlesex County.....	592,700	286.3	283.4	1.0					
Monmouth County.....	492,800	234.9	225.5	4.2					
Morris County.....	394,500	231.8	227.2	2.0					
Ocean County.....	308,500	151.5	138.7	9.2					
Passaic County.....	449,000	176.0	169.0	4.1					
Union County.....	516,300	249.2	251.2	-0.8					
NEW MEXICO									
Bernalillo County.....	364,800	62.3	59.7	4.4					
NEW YORK									
Albany County.....	286,300	105.4	102.0	3.3					
Erie County.....	1,083,000	552.0	535.2	3.1					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1978
and Prior Period—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1976 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1976 ²	Collections, 12 months ended December		
		1978	1977	Percent change			1978	1977	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,500	375.7	333.8	12.6	Providence County.....	568,300	187.0	184.2	1.5
Nassau County.....	1,396,600	1,104.7	1,066.7	3.6	SOUTH CAROLINA				
New York City.....	7,453,600	3,296.5	3,238.4	1.8	Charleston County.....	260,200	49.0	49.6	-1.2
Oneida County.....	264,700	93.7	93.0	0.8	Greenville County.....	267,400	52.0	54.2	-4.1
Onondaga County.....	475,300	171.2	177.4	-3.5	Richland County.....	250,800	50.4	44.5	13.3
Suffolk County.....	1,278,700	868.0	791.9	9.6	TENNESSEE				
Westchester County.....	878,100	673.9	609.5	10.6	Davidson County.....	454,900	96.4	86.6	11.3
NORTH CAROLINA					Hamilton County.....	262,600	62.3	61.9	0.6
Guilford County.....	302,900	68.4	66.4	3.0	Knox County.....	295,500	52.9	48.7	8.6
Mecklenburg County.....	377,000	105.9	97.9	8.2	Shelby County.....	744,200	167.6	168.3	-0.4
Wake County.....	269,500	62.0	59.5	4.2	TEXAS				
OHIO					Bexar County.....	918,900	162.2	154.3	5.1
Cuyahoga County.....	1,578,500	535.3	534.0	0.2	Dallas County.....	1,423,600	516.0	500.0	3.2
Franklin County.....	859,500	232.0	210.5	10.2	El Paso County.....	425,200	76.4	70.0	9.1
Hamilton County.....	879,700	255.5	251.4	1.6	Harris County.....	2,044,400	783.1	703.7	11.3
Lorain County.....	266,400	93.2	94.1	-1.0	Tarrant County.....	753,400	167.6	174.2	-3.8
Lucas County.....	479,700	136.5	120.6	13.2	Travis County.....	375,400	104.4	92.9	12.4
Mahoning County.....	289,600	62.9	63.8	-1.4	UTAH				
Montgomery County.....	582,700	169.0	157.0	7.6	Salt Lake County.....	524,700	146.5	125.3	16.9
Stark County.....	377,200	79.4	77.9	1.9	VIRGINIA				
Summit County.....	535,000	151.3	151.3	-	Fairfax County.....	525,500	245.2	186.0	² 31.8
OKLAHOMA					Norfolk city.....	276,000	44.5	40.7	9.3
Oklahoma County.....	543,800	93.5	101.1	-7.5	WASHINGTON				
Tulsa County.....	422,800	91.6	89.8	2.0	King County.....	1,153,000	356.0	347.6	2.4
OREGON					Pierce County.....	420,500	111.4	100.0	11.4
Multnomah County.....	549,900	245.2	238.2	2.9	Snohomish County.....	268,600	68.0	61.4	10.7
PENNSYLVANIA					Spokane County.....	310,700	68.9	61.0	13.0
Allegheny County.....	1,501,400	429.7	349.6	22.9	WISCONSIN				
Berks County.....	305,900	63.5	64.7	-1.9	Dane County.....	306,900	113.2	104.6	8.2
Bucks County.....	468,600	152.5	143.8	6.1	Milwaukee County.....	1,005,100	418.1	416.1	0.5
Chester County.....	296,800	67.9	74.3	-8.6	Waukesha County.....	260,000	110.1	89.5	23.0
Delaware County.....	586,400	156.3	182.2	-14.2					
Erie County.....	275,000	94.3	92.5	1.9					
Lancaster County.....	345,200	44.2	47.9	-7.7					
Lehigh County.....	265,300	70.5	68.4	3.1					
Luzerne County.....	343,900	46.8	40.0	17.0					
Montgomery County.....	633,200	249.9	226.2	10.5					
Philadelphia County.....	1,817,100	340.8	335.3	1.6					
Westmoreland County.....	381,400	62.2	57.9	7.4					
York County.....	288,800	56.0	45.6	22.8					

Note: For the areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²Reflects change in collection cycle.

³See text.

⁴Tax collection cycle in prior period was significantly altered during adjudication procedure.

⁵Tax collections delayed pending adjudication.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1978 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1978 (thousand dollars)	12-month periods			4th quarter 1978 (thousand dollars)	12-month periods		
		Year ended Dec. 1978 (thousand dollars)	Percent change from--			Year ended Dec. 1978 (thousand dollars)	Percent change from--	
			Year ended Sept. 1978	Year ended Dec. 1977			Year ended Sept. 1978	Year ended Dec. 1977
United States, total ²	28,791,878	119,232,424	2.7	12.3	9,679,635	37,225,881	3.3	13.9
Alabama.....	424,686	1,623,581	2.5	11.3	131,068	506,833	2.3	8.7
Alaska.....	105,680	569,480	2.9	-26.2	(X)	(X)	(X)	(X)
Arizona.....	361,148	1,404,403	3.2	14.4	168,138	636,898	5.0	18.3
Arkansas.....	219,451	960,789	2.5	11.8	84,320	333,642	2.0	12.6
California.....	4,009,187	16,339,415	4.9	20.4	1,457,028	5,445,509	5.0	19.3
Colorado.....	342,859	1,307,420	2.8	12.5	115,635	461,000	3.2	23.2
Connecticut.....	388,760	1,616,443	2.1	10.1	184,043	689,491	3.2	12.0
Delaware.....	108,809	466,604	4.3	12.7	(X)	(X)	(X)	(X)
Florida.....	948,834	4,055,964	3.5	18.5	448,774	1,793,190	3.9	19.6
Georgia.....	565,808	2,327,085	3.3	14.1	217,672	848,269	3.2	14.6
Hawaii.....	195,761	797,671	2.9	12.3	99,032	392,235	4.0	11.4
Idaho.....	109,645	431,395	4.4	8.8	32,282	125,502	2.1	13.1
Illinois.....	1,443,147	6,002,083	1.8	8.3	522,068	2,072,233	1.1	6.9
Indiana.....	612,112	2,590,338	1.8	12.1	281,973	1,219,648	4.4	14.0
Iowa.....	341,182	1,501,897	3.8	11.4	106,166	396,329	2.6	9.6
Kansas.....	261,083	1,118,521	3.2	10.9	98,632	378,335	2.8	11.2
Kentucky.....	503,368	1,911,834	0.5	12.0	124,143	547,081	-0.4	9.8
Louisiana.....	501,872	2,103,009	2.4	17.3	161,555	614,873	3.7	16.6
Maine.....	127,775	547,455	2.0	10.4	49,557	192,425	1.4	7.6
Maryland.....	646,535	2,515,274	2.2	9.5	174,715	656,836	3.0	21.3
Massachusetts.....	873,733	3,406,060	0.9	8.0	171,361	580,199	8.5	21.3
Michigan.....	1,414,108	5,524,954	4.3	13.1	381,406	1,585,273	3.5	12.5
Minnesota.....	758,938	2,934,474	3.2	11.1	156,203	581,975	4.4	15.8
Mississippi.....	266,676	1,130,789	3.1	12.2	152,083	567,665	4.3	12.2
Missouri.....	454,796	1,866,559	2.3	9.8	197,077	747,482	3.5	15.4
Montana.....	81,172	369,278	2.7	13.2	(X)	(X)	(X)	(X)
Nebraska.....	168,680	697,577	1.1	4.3	64,011	243,715	0.6	7.2
Nevada.....	106,871	416,288	3.5	18.1	37,001	153,510	1.5	20.3
New Hampshire.....	57,190	252,034	2.2	20.4	(X)	(X)	(X)	(X)
New Jersey.....	813,533	3,502,817	2.4	8.4	287,007	1,052,202	1.7	8.5
New Mexico.....	198,976	792,388	2.1	19.1	89,468	352,539	2.9	19.3
New York.....	2,849,907	11,725,661	1.2	7.0	651,483	2,527,824	2.1	6.8
North Carolina.....	674,215	2,758,284	2.7	11.7	161,790	614,385	2.7	12.7
North Dakota.....	71,800	331,150	4.4	11.9	29,669	101,799	4.3	0.8
Ohio.....	958,066	4,288,310	1.5	11.6	372,852	1,361,216	2.6	10.3
Oklahoma.....	323,341	1,432,079	4.3	17.3	68,675	264,912	5.3	19.4
Oregon.....	301,586	1,241,056	3.8	19.3	(X)	(X)	(X)	(X)
Pennsylvania.....	1,343,105	6,509,082	2.1	11.6	464,197	1,797,279	2.1	9.7
Rhode Island.....	124,083	492,432	2.4	10.1	37,478	148,748	2.3	4.1
South Carolina.....	346,355	1,440,920	2.4	13.7	124,199	498,532	2.4	13.1
South Dakota.....	59,782	234,923	3.4	10.9	34,472	123,882	4.6	14.9
Tennessee.....	422,621	1,759,122	1.5	8.0	235,186	894,340	3.5	13.6
Texas.....	1,243,172	5,505,221	1.4	12.0	538,829	2,087,464	2.5	17.1
Utah.....	162,363	649,352	4.2	15.6	75,722	280,234	4.5	15.9
Vermont.....	65,629	244,811	3.6	-0.2	35,588	5.7	6.6	
Virginia.....	610,499	2,430,088	1.4	9.9	131,573	519,287	2.3	13.5
Washington.....	678,284	2,555,021	3.1	13.5	369,666	1,447,034	3.7	18.6
West Virginia.....	268,126	1,044,279	5.4	12.2	138,754	512,410	5.6	11.5
Wisconsin.....	819,764	3,185,710	4.2	15.1	206,255	712,402	2.9	12.2
Wyoming.....	56,805	321,044	1.7	20.9	36,285	123,656	8.7	16.9
EXHIBIT: District of Columbia.....	150,316	831,901	2.2	8.2	42,249	160,126	1.5	8.4

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1978 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1978 (thousand dollars)	12-month periods			4th quarter 1978 (thousand dollars)	12-month periods		
		Year ended Dec. 1978 (thousand dollars)	Percent change from--			Year ended Dec. 1978 (thousand dollars)	Percent change from--	
			Year ended Sept. 1978	Year ended Dec. 1977			Year ended Sept. 1978	Year ended Dec. 1977
United States, total ²	2,492,424	9,707,668	1.1	4.5	908,656	3,653,989	0.4	2.5
Alabama.....	45,634	177,085	1.5	5.6	12,916	51,710	-0.3	2.6
Alaska.....	7,658	24,206	7.1	7.6	1,147	4,469	-2.8	-3.0
Arizona.....	31,004	124,174	1.7	7.2	9,512	37,485	2.3	5.8
Arkansas.....	32,943	130,563	2.3	7.5	12,045	48,358	0.9	4.1
California.....	231,003	877,768	1.8	5.2	64,991	280,985	2.7	5.8
Colorado.....	25,723	111,602	1.2	7.6	8,418	40,625	-8.1	-1.0
Connecticut.....	41,401	163,647	0.5	1.6	18,684	75,984	-0.3	0.5
Delaware.....	7,852	35,257	-2.7	7.7	3,137	12,115	-0.4	-3.4
Florida.....	102,089	421,721	1.8	7.0	57,124	235,660	0.9	13.5
Georgia.....	65,618	263,098	1.0	4.6	19,296	77,152	0.3	2.3
Hawaii.....	8,574	34,966	0.9	5.0	2,771	11,237	1.2	7.7
Idaho.....	16,754	52,886	8.1	14.7	1,966	8,031	0.2	-0.6
Illinois.....	111,914	426,503	1.0	4.0	46,508	179,238	-	1.1
Indiana.....	69,364	270,205	0.1	1.4	20,565	84,567	-8.5	27.6
Iowa.....	42,583	149,871	5.1	10.6	11,720	46,457	0.5	-0.2
Kansas.....	28,809	122,587	-2.2	-2.3	8,131	32,319	1.3	0.1
Kentucky.....	46,072	193,145	-1.1	3.3	5,674	21,697	3.1	-1.3
Louisiana.....	48,085	190,133	1.5	6.3	15,262	59,069	1.0	1.8
Maine.....	14,511	57,426	0.9	2.9	5,743	23,780	-0.7	-2.3
Maryland.....	50,704	197,591	0.6	1.9	13,087	52,827	0.1	-1.8
Massachusetts.....	61,708	225,478	4.0	11.5	35,276	142,944	-	-
Michigan.....	114,833	452,217	2.3	5.6	34,922	142,492	1.8	3.1
Minnesota.....	53,347	208,834	0.2	3.0	21,684	85,236	0.7	0.8
Mississippi.....	24,547	136,053	-3.1	-	7,929	31,610	0.4	2.8
Missouri.....	54,630	211,417	-1.2	-0.9	14,951	60,041	0.3	-0.1
Montana.....	14,042	47,294	8.3	3.0	2,746	11,147	1.2	-3.0
Nebraska.....	26,610	101,606	1.2	10.2	5,539	22,491	0.1	-0.7
Nevada.....	8,848	33,771	3.3	11.0	2,935	11,515	2.2	3.5
New Hampshire.....	12,383	44,754	1.2	6.3	6,595	26,242	0.7	-1.7
New Jersey.....	82,887	305,692	2.0	2.6	41,580	168,203	0.4	-0.9
New Mexico.....	17,510	71,156	0.9	6.2	3,411	14,384	2.4	6.1
New York.....	124,296	483,714	0.1	-2.5	82,711	330,505	-0.3	-1.4
North Carolina.....	79,916	311,748	1.4	5.0	4,676	19,048	-0.4	-3.7
North Dakota.....	10,881	34,864	4.0	12.1	2,140	8,677	0.4	-0.2
Ohio.....	108,495	411,285	1.1	2.0	51,038	203,601	0.5	1.6
Oklahoma.....	33,496	133,608	1.4	5.0	13,390	54,370	-0.1	1.4
Oregon.....	26,837	99,265	2.7	6.1	7,652	31,136	-0.5	-8.0
Pennsylvania.....	138,290	521,496	1.0	0.5	63,534	250,424	0.5	-0.2
Rhode Island.....	10,095	42,604	-2.5	3.5	6,120	24,196	0.9	0.8
South Carolina.....	42,085	169,025	1.3	11.9	6,725	27,555	-	6.0
South Dakota.....	11,369	38,607	2.3	3.8	2,225	9,227	-0.2	-0.4
Tennessee.....	53,669	206,133	2.3	5.0	17,971	71,756	1.8	4.1
Texas.....	110,582	471,843	-4.0	2.5	77,073	301,727	0.6	3.3
Utah.....	15,443	62,006	2.4	10.5	2,005	8,077	1.3	3.6
Vermont.....	6,721	23,953	0.4	2.4	2,422	9,357	-0.6	-0.3
Virginia.....	73,391	282,824	1.2	3.7	4,078	17,345	-3.1	-4.8
Washington.....	62,836	242,242	1.5	16.6	16,293	63,033	1.6	7.1
West Virginia.....	29,367	95,893	9.0	13.2	9,208	33,457	7.1	18.4
Wisconsin.....	46,884	181,575	1.4	4.4	21,737	85,462	0.6	1.5
Wyoming.....	8,131	32,277	4.6	15.6	1,393	4,966	2.7	3.2
EXHIBIT: District of Columbia.....	5,973	21,818	2.4	-3.6	2,507	11,291	0.7	-3.2

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1978 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	4th quarter 1978 (thousand dollars)	12-month periods			4th quarter 1978 (thousand dollars)	12-month periods		
		Year ended Dec. 1978 (thousand dollars)	Percent change from--			Year ended Dec. 1978 (thousand dollars)	Percent change from--	
			Year ended Sept. 1978	Year ended Dec. 1977			Year ended Sept. 1978	Year ended Dec. 1977
United States, total ²	598,158	2,335,646	1.2	6.5	8,094,788	31,570,743	3.7	16.1
Alabama.....	22,899	79,701	5.1	13.2	94,853	331,638	4.3	19.6
Alaska.....	1,987	7,570	0.6	-4.9	40,537	134,449	-1.2	-27.4
Arizona.....	5,322	20,093	2.1	8.9	60,735	246,597	10.6	20.5
Arkansas.....	5,592	21,012	4.4	11.5	50,916	218,038	3.8	16.3
California.....	38,036	138,538	1.8	7.0	1,216,598	5,101,261	4.7	27.9
Colorado.....	4,693	22,121	-1.7	10.4	125,343	413,092	3.4	3.6
Connecticut.....	6,644	25,366	0.6	1.9	9,999	75,300	-1.2	15.1
Delaware.....	1,494	4,631	3.5	5.3	53,051	201,370	5.1	12.2
Florida.....	63,434	259,474	2.2	23.7	(X)	(X)	(X)	(X)
Georgia.....	22,169	90,845	0.4	10.8	179,402	666,400	4.9	21.9
Hawaii.....	4,561	18,726	-0.4	8.4	62,658	239,593	2.6	12.9
Idaho.....	1,709	7,239	1.0	6.0	34,438	137,057	2.9	11.5
Illinois.....	19,850	76,164	0.4	0.6	391,211	1,657,771	2.9	13.8
Indiana.....	9,984	33,359	2.5	10.3	134,599	573,350	2.6	11.7
Iowa.....	4,027	16,146	0.8	16.1	125,159	522,175	3.3	8.8
Kansas.....	6,143	23,312	1.5	12.6	61,702	272,641	6.2	23.8
Kentucky.....	4,235	15,699	1.5	4.7	112,614	418,496	3.0	18.3
Louisiana.....	12,734	49,056	1.6	5.8	51,071	219,558	6.0	49.9
Maine.....	6,925	25,357	1.5	2.4	26,228	114,707	4.7	34.1
Maryland.....	7,578	28,711	1.2	1.8	263,703	935,469	2.4	9.2
Massachusetts.....	20,780	78,876	-0.5	1.5	407,909	1,503,468	2.7	12.9
Michigan.....	17,294	82,737	-	3.0	546,164	1,843,997	8.7	28.3
Minnesota.....	13,317	48,318	^a -7.9	^a -13.7	341,296	1,170,866	4.4	13.6
Mississippi.....	7,422	28,532	^a 21.6	^a 15.9	35,162	173,150	3.5	22.0
Missouri.....	6,999	25,123	1.4	7.7	120,817	462,192	3.0	9.6
Montana.....	^a 3,296	11,408	2.7	17.0	^a 29,784	128,183	2.2	8.0
Nebraska.....	3,284	11,820	1.5	6.8	43,051	179,177	1.5	-3.2
Nevada.....	2,906	11,130	-0.2	4.0	(X)	(X)	(X)	(X)
New Hampshire.....	1,054	4,393	1.4	6.6	186	9,053	0.1	24.6
New Jersey.....	18,076	56,243	0.2	0.6	222,072	824,769	5.4	7.8
New Mexico.....	2,134	7,667	0.3	7.6	17,510	44,512	6.5	75.2
New York.....	38,307	150,162	-0.1	0.2	1,285,207	5,107,320	1.4	9.3
North Carolina.....	23,838	95,143	1.5	6.3	265,920	923,981	4.2	16.4
North Dakota.....	1,733	6,435	1.9	5.0	6,403	76,592	5.7	33.4
Ohio.....	17,981	73,749	1.2	3.4	195,583	827,050	4.1	22.2
Oklahoma.....	9,296	36,927	0.5	2.3	70,100	306,850	6.3	28.0
Oregon.....	2,428	9,467	6.9	44.6	191,719	747,895	3.8	22.1
Pennsylvania.....	24,101	111,418	-1.9	5.9	333,001	1,433,698	3.9	16.1
Rhode Island.....	2,285	7,696	-1.8	3.0	36,456	128,615	6.4	20.0
South Carolina.....	19,964	81,546	1.5	6.4	118,652	387,726	4.7	19.3
South Dakota.....	2,154	7,782	2.4	4.1	(X)	(X)	(X)	(X)
Tennessee.....	11,970	46,365	2.4	7.5	916	24,894	-	12.5
Texas.....	46,236	172,836	4.1	13.3	(X)	(X)	(X)	(X)
Utah.....	1,267	5,030	1.1	-4.6	54,157	207,853	4.4	20.8
Vermont.....	5,669	13,692	22.0	14.5	19,205	67,048	0.8	-11.9
Virginia.....	13,934	65,727	-3.6	-1.5	250,258	902,573	0.2	11.2
Washington.....	19,051	75,620	1.6	7.9	(X)	(X)	(X)	(X)
West Virginia.....	1,129	5,259	^a -4.8	^a -7.7	54,481	202,133	5.3	13.0
Wisconsin.....	10,237	40,753	-1.1	-1.8	353,962	1,408,186	4.5	16.4
Wyoming.....	-	672	^a -43.1	^a -54.1	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia.....	2,136	8,999	-6.4	-15.2	59,542	220,846	0.2	5.1

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1978 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	4th quarter 1978 (thousand dollars)	12-month periods			4th quarter 1978 (thousand dollars)	12-month periods		
		Year ended Dec. 1978 (thousand dollars)	Percent change from--			Year ended Dec. 1978 (thousand dollars)	Percent change from--	
			Year ended Sept. 1978	Year ended Dec. 1977			Year ended Sept. 1978	Year ended Dec. 1977
United States, total ¹	2,146,357	11,150,036	2.0	14.8	932,957	5,375,279	9.1	15.8
Alabama.....	12,858	85,772	3.1	10.2	13,450	39,935	-6.7	-10.8
Alaska.....	4,367	29,994	-2.4	-14.4	1,188	6,185	1.0	-24.7
Arizona.....	16,289	77,776	7.8	40.7	16,839	56,625	2.7	5.1
Arkansas.....	11,815	82,441	1.5	14.3	11,904	50,245	6.1	8.0
California.....	463,702	2,199,599	3.3	19.4	87,214	398,811	1.2	10.7
Colorado.....	21,627	96,018	3.4	12.9	7,793	48,785	2.4	11.6
Connecticut.....	53,793	211,849	6.5	11.6	18,772	81,664	-1.4	8.1
Delaware.....	4,891	42,267	2.0	28.6	5,296	23,057	8.5	16.5
Florida.....	64,050	274,825	6.0	30.0	52,375	238,259	-0.2	4.3
Georgia.....	28,387	221,791	3.0	16.3	3,670	51,821	-1.8	0.8
Hawaii.....	3,690	31,761	2.9	24.1	-	7,230	-	(?)
Idaho.....	5,762	34,504	1.4	5.0	9,444	30,144	17.3	32.8
Illinois.....	101,806	400,444	2.9	-5.9	65,109	368,146	0.7	4.2
Indiana.....	57,229	168,013	-9.7	10.6	7,738	95,629	1.4	7.3
Iowa.....	30,430	138,626	15.0	48.2	4,414	129,155	0.5	5.7
Kansas.....	27,307	128,605	0.5	3.1	12,023	69,582	2.6	7.5
Kentucky.....	31,796	147,808	0.9	7.4	2,691	49,744	-0.1	6.6
Louisiana.....	51,943	216,509	2.3	65.9	9,046	57,128	5.4	55.6
Maine.....	8,713	36,008	6.1	-8.3	4,300	26,295	1.6	7.7
Maryland.....	29,866	149,550	6.9	17.7	4,679	87,065	0.4	4.6
Massachusetts.....	91,297	434,227	-1.1	6.8	18,126	60,197	-14.1	-20.7
Michigan.....	209,281	900,750	0.9	4.2	35,395	200,908	1.4	3.0
Minnesota.....	72,442	318,978	5.8	19.5	29,150	121,670	-1.3	6.1
Mississippi.....	8,601	56,856	4.0	22.0	12,212	26,011	7.0	34.9
Missouri.....	18,509	116,598	1.2	6.5	24,508	109,139	0.4	3.2
Montana.....	³ 3,545	29,936	1.1	15.1	³ 3,387	19,543	1.6	38.0
Nebraska.....	10,836	48,466	1.2	6.3	7,620	39,522	2.9	-0.9
Nevada.....	(X)	(X)	(X)	(X)	4,654	20,727	-1.2	2.8
New Hampshire.....	14,444	58,893	4.3	47.3	5,272	24,242	2.8	7.6
New Jersey.....	48,718	384,304	0.6	0.9	42,018	242,817	2.9	6.5
New Mexico.....	7,350	39,012	2.1	27.0	4,364	32,840	-4.6	7.7
New York.....	245,370	1,299,746	-1.3	2.7	⁴ 85,800	317,256	0.6	3.6
North Carolina.....	49,018	242,233	2.1	9.5	6,634	124,697	0.3	10.8
North Dakota.....	7,619	25,436	7.7	7.2	1,512	25,141	0.3	15.6
Ohio.....	21,440	453,175	-0.2	35.4	32,318	230,010	4.3	5.1
Oklahoma.....	13,763	82,295	7.4	14.5	9,142	129,528	1.1	21.4
Oregon.....	17,350	124,115	3.4	21.5	29,843	110,999	6.3	35.6
Pennsylvania.....	112,369	840,948	3.4	23.0	88,751	345,683	1.8	9.2
Rhode Island.....	11,144	50,057	1.8	23.2	2,404	20,354	0.8	3.5
South Carolina.....	16,670	127,588	1.7	12.2	1,639	34,203	-4.4	5.5
South Dakota.....	574	2,746	13.2	2.9	996	16,477	0.5	11.2
Tennessee.....	43,408	177,318	3.0	8.2	16,904	100,685	1.4	-7.4
Texas.....	(X)	(X)	(X)	(X)	49,579	331,608	9.6	22.8
Utah.....	6,788	31,226	12.8	25.8	2,766	18,392	0.8	5.4
Vermont.....	4,773	20,314	6.3	12.2	3,238	22,746	3.7	14.5
Virginia.....	41,232	185,634	8.5	19.3	19,787	104,628	-	12.8
Washington.....	(X)	(X)	(X)	(X)	20,405	88,446	3.8	-7.9
West Virginia.....	2,763	22,178	4.1	-1.3	9,617	46,704	6.4	20.7
Wisconsin.....	36,732	302,847	2.4	14.4	20,254	103,790	-0.3	6.1
Wyoming.....	(X)	(X)	(X)	(X)	6,717	30,912	-2.1	-0.2
EXHIBIT: District of Columbia.....	13,676	63,278	-8.0	-0.8	999	18,622	0.1	-30.4

- Represents zero or rounds to zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Estimate; actual figures are unavailable.⁴Reflects change in collection cycle.⁵Reflects change in administration of tax.⁶Data for certain prior quarterly periods have been modified based on revised information concerning liquor revenue.⁷Not computed; reflects new tax law.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

Corporation net income. A new method of computing oil and gas corporate income was applicable January 1, 1978.

CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs. Also, tax brackets were indexed and tax credits increased applicable January 1, 1978.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

CONNECTICUT

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

Motor vehicle and operators' license tax. Registration fees increased generally effective October 1, 1976 and decreased, for passenger vehicles only, applicable October 1, 1977.

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

HAWAII

Motor vehicle and operators' license tax. State registration fee and gross weight tax were levied effective January 1, 1978. These taxes are in addition to vehicle registration and driver licensing activities conducted by county governments.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Corporation net income tax. Supplemental corporate tax rate increased from 2.5 to 3.0 percent applicable January 1, 1977.

IOWA

Motor fuel sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978.

KANSAS

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977 and lowered for middle income taxpayers effective July 1, 1978.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

MASSACHUSETTS

General sales and gross receipts tax. Separate meals excise tax was repealed and brought under general sales tax with reduced rate which will eventually equal general sales tax rate, applicable January 1, 1978.

MICHIGAN

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977. Tax rate decreased effective January 1, 1978 to 3.0 percent.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977. Tax rate decreased applicable January 1, 1978 to 16 percent.

Corporation net income tax. Tax rate increases were applicable January 1, 1976 and January 1, 1977. Tax rate decreased applicable January 1, 1978.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977 and collection cycle changed applicable July 31, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1977.

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1977.

OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OREGON

Alcoholic beverage sales tax. Rate increases became effective October 4, 1977.

Corporation net income tax. Tax rates were increased in three stages, from 6.0 to 6.6 percent applicable January 1, 1976, to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

SOUTH DAKOTA

General sales and gross receipt tax. Tax rate on tangible personal property increased from 4 to 5 percent effective January 1, 1978.

Alcoholic beverage sales tax. Rate increase became effective July 1, 1978.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

WASHINGTON

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1978.

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.

WEST VIRGINIA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.